



General Assembly

February Session, 2004

**Amendment**

LCO No. 5223

\*SB0050005223SD0\*

Offered by:

SEN. LEBEAU, 3<sup>rd</sup> Dist.

To: Subst. Senate Bill No. 500

File No. 265

Cal. No. 204

**"AN ACT CONCERNING THE IMPACT OF CERTAIN STATE TAX CREDITS."**

1 Strike everything after the enacting clause and substitute the  
2 following in lieu thereof:

3 "Section 1. Subdivision (113) of section 12-412 of the general statutes  
4 is repealed and the following is substituted in lieu thereof (*Effective*  
5 *from passage*):

6 (113) (A) [Sales to,] The sale of fuel cells and all other machinery that  
7 creates or utilizes hydrogen or hydrocarbon fuel in any noncombustive  
8 electro-chemical process and the storage, use or other consumption by,  
9 a fuel cell manufacturing facility in this state of materials, tools, fuel,  
10 machinery and equipment used in such facility.

11 (B) For purposes of this subdivision, (i) "fuel cell" means a device  
12 that directly or indirectly produces electricity directly from hydrogen  
13 or hydrocarbon fuel through a noncombustive electro-chemical  
14 process, (ii) "machinery and equipment" means tangible personal

15 property which is installed in a fuel cell manufacturing facility  
16 operated by a fuel cell manufacturer, and the predominant use of  
17 which is for the manufacturing of fuel cells, and (iii) "fuel cell  
18 manufacturing facility" means that portion of a plant, building or other  
19 real property improvement used for the manufacturing of fuel cell  
20 parts or components or for the significant overhauling or rebuilding of  
21 such parts or components on a factory basis."

This act shall take effect as follows:	
Section 1	<i>from passage</i>